Michigan Department of Education
Office of Special Education and Early Intervention Services

Maintenance of Fiscal Effort Worksheet
as required under IDEA (CFR 34 § 300.231) for F.Y. 2004-2005

District Code [highlighted blank]   **District Name** [highlighted blank]

Data Needed	Preceding Reporting Year 2003-04	Current Reporting Year 2004-05
IDEA Part B - Flowthrough Allocation	$40,000.00	$45,000.00
Allocations as reported in MEGS		
Special Education Actual Cost Report (SE-4096)	$400,000.00	$390,000.00
Section 52 & 53 Costs: Line 38 plus 44		
Transportation Expenditure Report (SE-4094)	$30,000.00	$29,999.00
Section 52 & 53 Costs: Line 28 less 27		
Other Special Ed Costs Not Eligible for State Aid		
Other Local Special Education Expenditures not Eligible for State Aid Reimbursement		
December 1 Head Count	20	19
Pupil Headcount Counts as reported in MI-CIS		
September 1 FTE Count	20	20
FTE Counts as reported in SRSD		

Maintenance of Fiscal Effort (MOE) Comparisons	2003-04 to 2004-05 Comparison	Result of Comparison
SE-4096	(10,000)	**Continue**
($390,000 - $400,000)		
SE-4096 plus SE-4094	(10,001)	**Continue**
($390,000+$29,999) - ($400,000+$30,000)		

Application of 20% Rule: CFR 34 § 300.233
  Please Note: Transportation costs were included in the following calculations ONLY if the reporting year was greater than the preceding year.

Total Costs (SE-4096/4094)	(9,000)	**Continue**
($390,000-$400,000) + (($45,000-$40,000) x 20%)		
December 1 Headcount - Per Capita	658	**Pass**
(($390,000+$29,999)+(($45,000-$40,000)x 20%)/19)-(($400,000+$30,000)/20)		
September 1 FTE - Per Capita	(450)	**Continue**
(($390,000+$29,999)+(($45,000-$40,000) x 20%)/20)-(($400,000+$30,000)/20)		

Current Shortfall	0	**Pass**
The smallest shortfall comparing each calculation above		

Please Note: Districts who have not maintained state and local effort have the opportunity to provide additional information under 34 C.F.R.§300.232 Exception to Maintenance of Effort. Exceptions that are being submitted for consideration are to be documented on the attached Other Expenditure and Exceptions Worksheet and returned to the MDE/OSE-EIS with the appropriate supporting documentation **no later than April 21, 2006.**

If "Pass" appears in this box then Fiscal Effort has been maintained.

MDE Approval   Date: _____

Questions regarding this form should be directed to: Monica Butler, Finance Managment Unit, (517) 241-4518